

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Objection Deadline:

April 1, 2025, at 4:00 p.m. (ET)

**FIFTH SUPPLEMENTAL DECLARATION OF CRAIG KELLER IN SUPPORT OF
THE APPLICATION OF DEBTORS FOR AN ORDER (I) AUTHORIZING THE
RETENTION AND EMPLOYMENT OF PWC US TAX LLP AS TAX COMPLIANCE
AND TAX ADVISORY SERVICES PROVIDER TO THE DEBTORS, EFFECTIVE AS
OF SEPTEMBER 9, 2024, AND (II) GRANTING RELATED RELIEF**

Pursuant to Bankruptcy Rule 2014(a), I, Craig Keller, under penalty of perjury, declare as follows, to the best of my knowledge, information, and belief:

1. I am a partner of PwC US Tax LLP (“PwC US Tax”). I am authorized to make this fifth supplemental declaration (“Fifth Supplemental Declaration”) on behalf of PwC US Tax in further support of the application of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) to retain PwC US Tax as their tax compliance and tax advisory services provider, filed with the Court on September 18, 2024 [D.I. 208] (the “Application”).

2. Unless otherwise stated, all facts set forth in this Fifth Supplemental Declaration are based upon my personal knowledge, upon documents or information maintained by PwC US

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

Tax in the ordinary course of its business which have been reviewed by me and/or by others under my supervision and direction. To the extent any information disclosed herein requires amendment, modification or supplementation, a further supplemental declaration will be submitted to this Court reflecting such amended, modified supplemental information.

3. My prior declarations are incorporated herein by reference.²

I. Expanded Scope of Services and Professional Compensation Relating Thereto

A. Background

4. On October 10, 2024, the Court entered an Order approving the Application [D.I. 468] (the “Retention Order”).

5. On October 18, 2024, the Court entered an Amended Order approving the Application [D.I. 546] (the “Amended Retention Order”).³

6. Pursuant to the terms of the Amended Retention Order, if the Debtors request and PwC US Tax agrees to provide additional services, PwC US Tax and the Debtors may enter into additional agreements, statements of work or amendments with respect to the Engagement Letters⁴ and such additional agreements, statements of work or amendments shall be filed with the Court and served on applicable notice parties. Absent any objections filed within fourteen (14) days after filing and service of such supplemental declaration, PwC US Tax’s employment and retention, including as to the additional agreements, statements of work, amendments and/or services, shall continue as authorized pursuant to the Retention Order. The Debtors have requested that PwC US

² The Debtors have filed four prior declarations in support of the Application, located at D.I. Nos. 343, 451, 589 & 1143.

³ Capitalized terms not defined herein have the meanings ascribed to them in the Amended Retention Order, the Application and my prior declarations in support of the Application, as applicable.

⁴ The term “Engagement Letter” as used herein includes the Statement of Work (as defined below) and the prior approved Engagement Letters.

Tax provide additional services beyond those previously approved by the Amended Retention Order in connection with the Application and my prior declarations. Such additional services are set forth in the Statement of Work dated March 12, 2025, relating to the Master Services Agreement, between Big Lots Stores, LLC (“Big Lots”) and PwC US Tax, attached hereto as **Exhibit A** (the “Statement of Work”).⁵

B. Additional Scope of Services

7. As requested by the Debtors, and consistent with the terms of the Statement of Work, PwC US Tax will assist in the preparation and will sign as preparer the U.S. federal and state tax returns for Big Lots for the tax year beginning February 4, 2024, through February 1, 2025, as requested by Big Lots, for the entities listed in Exhibit 1.

C. Professional Compensation

8. Pursuant to the terms and conditions of the Statement of Work, and subject to the Court’s approval, in consideration for the services to be rendered by PwC US Tax under the Statement of Work, the contracted services are to be provided on a fix fee basis. As more fully set forth in the Statement of Work, the Debtors and PwC US Tax have agreed to amend and supplement the prior approved Fee and Expenses structures to include a fixed fee arrangement whereby PwC US Tax has agreed to be paid \$220,000. Payment of the 2024 Tax Compliance Services fixed fee is due upon acceptance of the Statement of Work, subject to the terms of the Interim Compensation Procedures Order.

9. PwC US Tax will continue to seek reimbursement for all reasonable out-of-pocket expenses incurred during these chapter 11 cases in accordance with the Amended Retention Order,

⁵ All summaries herein are provided for convenience only, and, to the extent such summaries and the terms of the Statement of Work is inconsistent, the terms of the Statement of Work shall control.

which include, among other things, any applicable sales, use, excise or value-added tax, and PwC US Tax's internal per-ticket charges for booking travel.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that, after reasonable inquiry, the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: March 18, 2025

/s/ Craig Keller
Craig Keller,
Partner